

CITY OF ELLENSBURG
Kittitas County, Washington
January 1, 1992 Through December 31, 1992

Schedule Of Findings

1. The City's Annual Financial Report Should Be Prepared, Certified, And Submitted To The State Auditor's Office In A Timely Manner

The city's 1992 annual financial report was not prepared, certified, or submitted to the State Auditor's Office and made available for public review until July 26, 1993.

RCW 43.09.230 states in part:

Division of municipal corporations -- Annual reports -- The state auditor shall require from every taxing district and other political subdivisions financial reports covering the full period of each year . . .

Such reports shall be prepared, certified, and filed . . . within one hundred fifty days after the close of each fiscal year.

The delay in the preparation of the annual financial report prevents city officials, the public, and other interested parties from obtaining financial information in a timely manner. In addition, this delays and may increase the cost of the audit process.

In 1992 there was a changeover in the city manager's position. During the interim period, the city finance director was appointed city manager and his duties were performed by another person to keep current with the normal course of business. Once the city manager's position was permanently filled, the finance director returned to his duties which included the preparation, certification, and submission of the city's annual financial report.

We recommend the annual financial report be prepared, certified, and submitted to the State Auditor's Office 150 days after the close of each fiscal year.